

## **APPELLATE COURT INSTRUCTIONS**

### **SECTION 1:**

#### **PRIMARY BUDGET EXPENDITURES**

Report **last fiscal year expenditures** from your "***primary budget***" for the categories described below. All specifics listed for each category **may not match exactly** the similarly named category in your budget.

For all "***direct grant***" expenditures and appropriations (those not already reported to A.O.C. program managers), see **Line #7, "Other"**, below.

1. **SALARIES:** gross salaries for **full-time and part-time permanent** employees. [Salaries for **temporary** employees are reported on **Line #4, "External Services"**. If "Fringe Benefits" cannot be separated from "Salaries" and are included here, please report that fact in a footnote.]
2. **FRINGE BENEFITS:** employee benefits, including FICA, personal insurance, unemployment insurance, worker's compensation, retirement, leave reserve accounts, deferred compensation, bonus/merit pay, and subsidies. [If "Fringe Benefits" cannot be separated from "Salaries" and are included in #1 above, please report that fact in a footnote.]
3. **OPERATIONS:** operating costs, including facilities, postage/mail, courier/armored car, data processing, consumable office supplies, document preparation/publication, memberships/subscriptions, office equipment (**non-capital**), uniforms/robes, food/kitchen supplies, vending, vehicle maintenance, and education/training. [This ***excludes travel***, which is reported on **Line #5** below.]
4. **EXTERNAL SERVICES:** fees, transportation, per diem, lodging, transcriptions, reports, and other such expenses for **NON-OPERATIONS** services provided by individuals who are **NOT SALARIED EMPLOYEES** of your court, including adult indigent defense, juvenile defense, visiting judges/pro-tems, court reporting, jurors, arbitrators/mediators, expert witnesses, investigators, interpreters, psychiatric, counseling, medical/laboratory, auditing, collection agencies/credit bureaus, contracted detention services, and temporary personnel.
5. **TRAVEL:** transportation, per diem, and lodging for in and out-of-state travel costs of **salaried employees on court business**.
6. **CAPITAL:** expenses and appropriations designated as "capital" in your jurisdiction. [Verification of the definition of "**capital**" in your jurisdiction is the subject of **Section 2.**]
7. **OTHER:** expenses and appropriations from the Local JCEF Account [ARS 12-116(A)] as well as any other purposes **not specified in Lines #1 - #6**, including local **matching** funds for state or federal grants and totals of all "***direct grant***" expenses. Write the specific names of those expenses and their amounts on the lines provided.
8. **TOTAL EXPENDITURES:** the **sums** of the amounts entered on **Lines #1 - #7** above.

**SECTION 2:**  
**"CAPITAL" EXPENDITURE DEFINITION**

The definition of what constitutes a "**capital**" expenditure differs widely between the state, the counties, and the municipalities. It may be based on the **cost** of a purchase, such as all single items over \$500. It may depend up the **type** of purchase, such as all non-consumable goods. It may also be a **combination** of cost and type. The definition of a "**capital**" expenditure reported for your county on last year's Expenditures Survey is shown on the form. **PLEASE VERIFY THIS DEFINITION BY ANSWERING THE QUESTIONS IN THIS SECTION.**

**SECTION 3:**  
**SELECTED SUB-TOTALS OF CERTAIN EXPENDITURES**

Report last fiscal year expenditures and current fiscal year appropriations from your "**primary budget**" (from your County Board of Supervisors) for the sub-categories described below. All specifics listed for each sub-category **may not match exactly** the similarly named sub-category in your budget.

1. OF "OPERATIONS" (SECTION 1, LINE #3), SUB-TOTAL FOR FACILITIES: portion of operating costs for facilities, including space rental/lease, janitorial, maintenance, gardening, electric, gas, water, telephone, FAX, and building taxes and insurance.
2. OF "CAPITAL" (SECTION 1, LINE #6), SUB-TOTAL FOR FACILITIES: portion of capital costs for facilities, including buildings and equipment. Do **NOT** include expenditures of county bond funds which may appear in your budget for accounting purposes.